

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

BOARD OF ACCOUNTANCY

[M05-18]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Title: Instruction/development of Ethics CPE Program
Policy Statement #: 2005-001

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

Issue date: December 6, 2004
Effective date: January 1, 2005

3. Summary of the contents of the substantive policy statement:

The policy statement explains the employer limitations set forth in A.A.C. R4-1-453(C)(3) as it relates to Ethics CPE courses provided or taught by government entities.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Valerie M. Elliott
Address: Board of Accountancy
100 N. 15th Ave., Suite 165
Phoenix, AZ 85007
Telephone: (602) 364-0804
Fax: (602) 364-0903
E-mail: vme@accountancy.state.az.us

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Copies of the substantive policy statement are available, at no charge, from 8:00 a.m. until 5:00 p.m., Monday through Friday, at the Board of Accountancy located at 100 N. 15th Ave., Suite 165, Phoenix, AZ 85007, or on the Board's web site: www.accountancy.state.az.us.